

# VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

MARCH 31, 2021

# VILLAGE OF BISCAYNE PARK

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# VILLAGE OF BISCAYNE PARK

## COMBINED BALANCE SHEET

MARCH 31, 2021

	GOVERNMENTAL TYPE FUNDS							TOTAL
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS
<b>ASSETS:</b>								
CASH-OPERATING (CNB 5680)	\$60,926	---	---	---	---	---	---	\$60,926
CASH-OPERATING (FCB 7200)	\$3,511,240	---	---	---	---	---	---	\$3,511,240
CASH-OPERATING (FCB 3807)	\$155,678	---	---	---	---	---	---	\$155,678
CASH-OPERATING (FCB 6202)	---	---	---	\$171,498	\$563,813	---	---	\$735,311
CASH-OPERATING (FCB 8905)	---	---	\$6,335	---	---	---	---	\$6,335
CASH-OPERATING (FCB 2902)	---	---	\$27,358	---	---	---	---	\$27,358
DUE FROM ROAD FUND	\$10,698	---	---	---	---	---	---	\$10,698
DUE FROM CITT-TRANSPORTATION	\$40,526	---	---	---	---	---	\$58,431	\$98,957
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$144,798	---	---	---	---	---	\$144,798
INVEST-STATE BOARD (POOL)	\$12,068	---	---	---	---	---	---	\$12,068
<b>TOTAL ASSETS</b>	<b>\$3,844,726</b>	<b>\$144,798</b>	<b>\$33,694</b>	<b>\$171,498</b>	<b>\$563,813</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$4,816,959</b>
<b>LIABILITIES:</b>								
ACCOUNTS PAYABLE	\$97,445	---	---	---	---	---	---	\$97,445
FRS PENSION PAYABLE	\$20,536	\$746	---	---	---	---	---	\$21,283
457 PAYABLE	\$1,192	---	---	---	---	---	---	\$1,192
DUE TO GENERAL FUND	---	\$10,698	\$53,589	---	\$40,526	---	---	\$104,814
DUE TO SANITATION FUND	\$404,471	---	---	---	---	---	---	\$404,471
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
DUE TO OTHER GOVERNMENTS	---	---	---	\$47,999	\$191,997	---	---	\$239,996
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$2,414	---	---	---	---	---	---	\$2,414
STATE PERMIT SURCHARGE-DBR	\$11,605	---	---	---	---	---	---	\$11,605
<b>TOTAL LIABILITIES</b>	<b>\$541,414</b>	<b>\$11,445</b>	<b>\$53,589</b>	<b>\$47,999</b>	<b>\$290,954</b>	<b>\$0</b>	<b>\$0</b>	<b>\$945,401</b>
<b>FUND BALANCES:</b>								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$133,353	---	---	---	---	---	\$133,353
POLICE FORFEITURE	---	---	(\$19,895)	---	---	---	---	(\$19,895)
CITT	---	---	---	\$123,499	\$272,859	---	---	\$396,357
UNASSIGNED:	\$3,303,312	---	---	---	---	---	---	\$3,303,312
<b>TOTAL FUND BALANCES</b>	<b>\$3,303,312</b>	<b>\$133,353</b>	<b>(\$19,895)</b>	<b>\$123,499</b>	<b>\$272,859</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,871,559</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$3,844,726</b>	<b>\$144,798</b>	<b>\$33,694</b>	<b>\$171,498</b>	<b>\$563,813</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$4,816,959</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$2,418,095	\$2,074,507	\$2,074,507	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$80,000	\$76,720	(\$3,280)
UTILITY TAXES - WATER	\$33,500	\$16,750	\$33,337	\$16,587
UTILITY TAXES - GAS/PROPANE	\$5,500	\$2,750	\$2,462	(\$288)
SIMPLIFIED COMMUNICATIONS TAX	\$80,000	\$40,000	\$23,619	(\$16,381)
CONTRACTOR REGISTRATIONS	\$5,500	\$2,750	\$3,455	\$705
BUILDING PERMITS	\$50,000	\$25,000	\$71,503	\$46,503
ELECTRIC PERMITS	\$10,000	\$5,000	\$11,873	\$6,873
PLUMBING PERMITS	\$12,000	\$6,000	\$17,158	\$11,158
MECHANICAL PERMITS	\$7,500	\$3,750	\$7,674	\$3,924
GARAGE SALE PERMITS	\$300	\$150	\$88	(\$62)
FRANCHISE FEES - ELECTRIC	\$111,806	\$55,903	\$29,969	(\$25,934)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$22,873	\$19,013	(\$3,861)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,058	\$774	(\$283)
OTHER FEES - PLAN REVIEW	\$2,500	\$1,250	\$6,425	\$5,175
OTHER FEES - PERMIT APPLICATION FEES	\$6,000	\$3,000	\$11,635	\$8,635
OTHER FEES - HOME OCCUPATION	\$1,500	\$750	\$2,558	\$1,808
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$225	\$0	(\$225)
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$12,500	\$23,795	\$11,295
STATE REVENUE SHARING - MUNICIPAL	\$41,189	\$20,595	\$46,746	\$26,151
STATE REVENUE SHARING - HALF CENT SALES TAX	\$128,165	\$64,083	\$79,327	\$15,244
COVID 19 RELIEF FUNDING	\$0	\$0	\$154,981	\$154,981
GRANTS	\$0	\$0	\$12,000	\$12,000
FEMA REVENUE	\$0	\$0	\$844,695	\$844,695
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$125	\$264	\$139
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$475	\$67	(\$408)
RECREATIONAL PROGRAM FEES	\$5,000	\$2,500	\$319	(\$2,181)
CONCESSION STAND	\$600	\$300	\$0	(\$300)
FACILITY RENTALS	\$1,750	\$875	\$0	(\$875)
TRAFFIC FINES	\$3,000	\$1,500	\$5,319	\$3,819
LIEN SEARCH FEES	\$3,000	\$1,500	\$3,915	\$2,415
FINES - CODE COMPLIANCE	\$15,000	\$7,500	\$17,605	\$10,105
MISCELLANEOUS REVENUE	\$5,000	\$2,500	\$9,938	\$7,438
INTEREST INCOME	\$5,000	\$2,500	\$3,725	\$1,225
<b>TOTAL REVENUES</b>	<b>\$3,186,416</b>	<b>\$2,458,668</b>	<b>\$3,595,464</b>	<b>\$1,136,796</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$6,000	\$6,000	\$0
FICA	\$918	\$459	\$459	\$0
TRAVEL & PER DIEM	\$2,500	\$1,250	\$0	\$1,250
COMMUNICATIONS	\$3,000	\$1,500	\$888	\$612
PROMOTIONAL ACTIVITIES	\$1,500	\$750	\$208	\$543
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$775	\$0	\$775
EDUCATION & TRAINING	\$4,200	\$2,100	\$0	\$2,100
<b>TOTAL COMMISSION</b>	<b>\$25,668</b>	<b>\$12,834</b>	<b>\$7,555</b>	<b>\$5,279</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$50,000	\$32,835	\$17,165
REGULAR SALARIES-VILLAGE CLERK	\$59,623	\$29,812	\$29,189	\$623
REGULAR SALARIES-ADMIN/CLERK ASST	\$70,086	\$35,043	\$34,280	\$763
FICA/MEDICARE	\$17,573	\$8,786	\$7,367	\$1,419
FLORIDA RETIREMENT SYSTEM	\$42,710	\$21,355	\$18,412	\$2,943
HEALTH INSURANCE	\$29,756	\$14,878	\$13,307	\$1,571
WORKERS COMPENSATION INSURANCE	\$491	\$245	\$283	(\$37)
PROFESSIONAL FEES	\$154,200	\$77,100	\$62,769	\$14,331
AUDITING FEES	\$23,000	\$8,600	\$8,600	\$0
FINANCE CONTRACT	\$60,000	\$30,000	\$30,000	\$0
TRAVEL & PER DIEM	\$12,300	\$6,150	\$1,600	\$4,550
COMMUNICATIONS	\$18,110	\$9,055	\$11,575	(\$2,520)
POSTAGE	\$6,898	\$3,449	\$4,841	(\$1,392)
UTILITIES	\$8,523	\$4,262	\$3,454	\$807
RENTALS AND LEASES	\$10,491	\$5,246	\$5,194	\$51
PROPERTY INSURANCE	\$194,423	\$145,817	\$141,644	\$4,173
PRINTING & BINDING	\$9,000	\$4,500	\$501	\$3,999
PROMOTIONAL ACTIVITIES	\$1,500	\$750	\$1,610	(\$860)
LEGAL ADVERTISING	\$8,913	\$4,457	\$1,132	\$3,324
MUNICIPAL ELECTIONS	\$4,000	\$2,000	\$0	\$2,000
OTHER CURRENT CHARGES	\$12,026	\$6,013	\$8,807	(\$2,794)
MERCHANT CC FEES	\$0	\$0	\$1,344	(\$1,344)
OFFICE SUPPLIES	\$8,500	\$4,250	\$3,598	\$652
OPERATING SUPPLIES	\$6,400	\$3,200	\$5,366	(\$2,166)
DUES & MEMBERSHIPS	\$5,950	\$2,975	\$13,355	(\$10,380)
EDUCATION & TRAINING	\$5,000	\$2,500	\$0	\$2,500
CONTINGENCY (COVID-19)	\$0	\$0	\$12,767	(\$12,767)
<b>TOTAL ADMINISTRATION</b>	<b>\$869,472</b>	<b>\$480,442</b>	<b>\$453,830</b>	<b>\$26,612</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$21,089	\$21,089	\$268,172	(\$247,084)
INTEREST EXPENSE	\$10,691	\$10,691	\$8,988	\$1,704
OTHER DEBT SERVICE COSTS	\$240	\$120	\$0	\$120
<b>TOTAL DEBT SERVICE</b>	<b>\$32,020</b>	<b>\$31,900</b>	<b>\$277,160</b>	<b>(\$245,260)</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$570,999	\$285,500	\$304,881	(\$19,382)
HAZARD PAY-1% CARES ACT	\$0	\$0	\$1,918	(\$1,918)
OTHER SALARIES & WAGES-PART TIME	\$94,693	\$47,346	\$37,994	\$9,352
OVERTIME	\$40,000	\$20,000	\$2,197	\$17,803
SPECIAL PAY & COURT PAYS	\$15,000	\$7,500	\$5,293	\$2,207
OFF DUTY POLICE	\$0	\$0	\$3,233	(\$3,233)
FICA/MEDICARE	\$55,133	\$27,566	\$27,395	\$172
FLORIDA RETIREMENT SYSTEM	\$160,814	\$80,407	\$81,211	(\$804)
HEALTH INSURANCE	\$46,667	\$23,334	\$40,698	(\$17,364)
WORKERS COMPENSATION INSURANCE	\$33,011	\$24,758	\$18,993	\$5,765
PROFESSIONAL SERVICES	\$8,400	\$4,200	\$4,200	\$0
TRAVEL & PER DIEM	\$1,000	\$500	\$0	\$500
COMMUNICATIONS	\$9,714	\$4,857	\$7,343	(\$2,486)
UTILITIES	\$3,740	\$1,870	\$988	\$882
RENTALS & LEASES	\$79,231	\$39,616	\$34,000	\$5,616
INSURANCE-POLICE	\$17,649	\$13,237	\$12,228	\$1,008
REPAIRS & MAINTENANCE	\$81,600	\$40,800	\$36,128	\$4,672
PRINTING & BINDING	\$1,000	\$500	\$50	\$450
OPERATING SUPPLIES	\$92,950	\$46,475	\$40,339	\$6,136
DUES & MEMBERSHIPS	\$1,200	\$600	\$491	\$109
EDUCATION & TRAINING	\$7,000	\$3,500	\$950	\$2,550
CONTINGENCY (COVID-19)	\$0	\$0	\$9,657	(\$9,657)
CAPITAL OUTLAY	\$6,500	\$3,250	\$0	\$3,250
<b>TOTAL POLICE</b>	<b>\$1,326,301</b>	<b>\$675,815</b>	<b>\$670,187</b>	<b>\$5,628</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$35,392	\$17,696	\$15,921	\$1,775
FICA/MEDICARE	\$2,707	\$1,354	\$1,218	\$136
FLORIDA RETIREMENT SYSTEM	\$3,539	\$1,770	\$1,627	\$142
HEALTH INSURANCE	\$9,611	\$4,806	\$5,583	(\$777)
WORKERS COMPENSATION INSURANCE	\$85	\$64	\$49	\$15
UNEMPLOYMENT	\$0	\$0	\$275	(\$275)
PROFESSIONAL SERVICES	\$67,925	\$33,963	\$63,726	(\$29,763)
EDUCATION & TRAINING	\$200	\$100	\$0	\$100
OPERATING SUPPLIES	\$1,000	\$500	\$895	(\$395)
<b>TOTAL BUILDING</b>	<b>\$120,460</b>	<b>\$60,251</b>	<b>\$89,294</b>	<b>(\$29,043)</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$77,548	\$38,774	\$26,261	\$12,513
FICA/MEDICARE	\$5,932	\$2,966	\$2,009	\$957
FLORIDA RETIREMENT SYSTEM	\$7,755	\$3,877	\$2,653	\$1,224
HEALTH INSURANCE	\$19,360	\$9,680	\$7,521	\$2,159
WORKERS COMPENSATION INSURANCE	\$3,135	\$2,351	\$1,804	\$548
UNEMPLOYMENT	\$0	\$0	\$3,580	(\$3,580)
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$1,225	(\$1,225)
COMMUNICATIONS	\$870	\$435	\$449	(\$15)
RENTALS & LEASES	\$6,864	\$3,432	\$2,988	\$444
INSURANCE	\$2,123	\$1,592	\$1,471	\$121
REPAIRS & MAINTENANCE	\$1,200	\$600	\$0	\$600
CONTINGENCY	\$2,000	\$1,000	\$0	\$1,000
OPERATING SUPPLIES	\$9,050	\$4,525	\$615	\$3,910
MEMBERSHIPS & DUES	\$100	\$50	\$100	(\$50)
EDUCATION & TRAINING	\$1,200	\$600	\$0	\$600
<b>TOTAL CODE COMPLIANCE</b>	<b>\$137,138</b>	<b>\$69,883</b>	<b>\$50,677</b>	<b>\$19,206</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$223,712	\$111,856	\$79,478	\$32,378
OVERTIME	\$1,000	\$500	\$4,140	(\$3,640)
EMPLOYEE BONUSES	\$2,500	\$2,500	\$2,000	\$500
FICA/MEDICARE	\$17,382	\$8,691	\$6,046	\$2,645
FLORIDA RETIREMENT SYSTEM	\$22,018	\$11,009	\$7,766	\$3,243
HEALTH INSURANCE	\$48,287	\$24,143	\$20,162	\$3,982
WORKERS COMPENSATION INSURANCE	\$15,669	\$11,752	\$9,015	\$2,736
CONTRACT SERVICES	\$13,000	\$6,500	\$4,841	\$1,659
COMMUNICATIONS	\$5,853	\$2,926	\$1,422	\$1,504
UTILITIES	\$9,972	\$4,986	\$10,509	(\$5,523)
RENTALS & LEASES	\$14,791	\$7,396	\$8,806	(\$1,410)
PROPERTY INSURANCE	\$8,135	\$6,101	\$6,960	(\$859)
REPAIRS & MAINTENANCE	\$38,000	\$19,000	\$24,963	(\$5,963)
LANDSCAPE MAINTENANCE	\$81,000	\$40,500	\$2,850	\$37,650
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$5,000	\$0	\$5,000
OPERATING SUPPLIES	\$25,000	\$12,500	\$19,905	(\$7,405)
DUES & MEMBERSHIPS	\$150	\$75	\$0	\$75
EDUCATION & TRAINING	\$1,000	\$500	\$0	\$500
<b>TOTAL PUBLIC WORKS</b>	<b>\$537,468</b>	<b>\$275,935</b>	<b>\$208,863</b>	<b>\$67,072</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$48,829	\$24,414	\$23,908	\$506
OTHER SALARIES & WAGES-PART TIME	\$50,851	\$25,426	\$13,950	\$11,475
FICA/MEDICARE	\$7,626	\$3,813	\$2,896	\$917
FLORIDA RETIREMENT SYSTEM	\$9,968	\$4,984	\$3,863	\$1,121
HEALTH INSURANCE	\$9,611	\$4,806	\$5,162	(\$357)
WORKERS COMPENSATION INSURANCE	\$206	\$155	\$119	\$36
COMMUNICATIONS	\$4,893	\$2,446	\$1,815	\$632
UTILITIES	\$5,100	\$2,550	\$1,558	\$992
RENTALS & LEASES	\$3,749	\$1,875	\$1,334	\$541
PROPERTY INSURANCE	\$4,081	\$3,061	\$4,609	(\$1,548)
REPAIRS & MAINTENANCE	\$40,000	\$20,000	\$1,704	\$18,296
CONCESSION EXPENSES	\$10,700	\$5,350	\$0	\$5,350
SPECIAL EVENTS	\$500	\$250	\$434	(\$184)
OPERATING SUPPLIES	\$3,750	\$1,875	\$1,173	\$702
MEMBERSHIPS & DUES	\$160	\$80	\$0	\$80
EDUCATION & TRAINING	\$2,000	\$1,000	\$0	\$1,000
INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$0
<b>TOTAL PARKS AND RECREATION</b>	<b>\$202,024</b>	<b>\$102,084</b>	<b>\$62,526</b>	<b>\$39,558</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,250,551</b>	<b>\$1,709,145</b>	<b>\$1,820,091</b>	<b>(\$110,946)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>(\$64,135)</b>	<b>\$749,523</b>	<b>\$1,775,373</b>	<b>\$1,025,850</b>
<b>RESERVES</b>				
RESERVES-EMERGENCY	\$3,209	\$1,605	\$0	(\$1,605)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$3,209</b>	<b>\$1,605</b>	<b>\$0</b>	<b>(\$1,605)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$67,344	\$33,672	\$0	(\$33,672)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$67,344</b>	<b>\$33,672</b>	<b>\$0</b>	<b>(\$33,672)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$783,195</b>	<b>\$1,775,373</b>	<b>\$992,178</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$1,527,939</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$3,303,312</b>	



# VILLAGE OF BISCAYNE PARK

## ROAD FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$40,748	\$20,374	\$22,515	\$2,141
STATE REVENUE SHARING - MUNICIPAL	\$11,340	\$5,670	\$10,017	\$4,347
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$1,428	\$1,428	\$0
<b>TOTAL REVENUES</b>	<b>\$54,944</b>	<b>\$27,472</b>	<b>\$33,960</b>	<b>\$6,488</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$74,261	\$37,131	\$36,493	\$638
OVERTIME	\$1,000	\$500	\$139	\$361
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$2,917	\$2,879	\$38
FLORIDA RETIREMENT SYSTEM	\$7,426	\$3,713	\$3,741	(\$28)
HEALTH INSURANCE	\$19,677	\$9,838	\$9,748	\$90
WORKERS COMPENSATION INSURANCE	\$7,838	\$5,878	\$4,510	\$1,369
COMMUNICATIONS	\$480	\$240	\$240	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$1,560	\$1,441	\$119
REPAIRS & MAINTENANCE	\$18,204	\$9,102	\$3,288	\$5,814
OPERATING SUPPLIES	\$8,000	\$4,000	\$5,275	(\$1,275)
EDUCATION & TRAINING	\$300	\$150	\$0	\$150
<b>TOTAL EXPENDITURES</b>	<b>\$146,101</b>	<b>\$76,030</b>	<b>\$68,753</b>	<b>\$7,277</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$91,157)</b>	<b>(\$48,558)</b>	<b>(\$34,794)</b>	<b>\$13,764</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$12,200	\$0	(\$12,200)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$24,399</b>	<b>\$12,200</b>	<b>\$0</b>	<b>(\$12,200)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$66,758)</b>	<b>(\$36,358)</b>	<b>(\$34,794)</b>	<b>\$1,565</b>
<b>FUND BALANCE-BEGINNING</b>	\$66,758		\$168,147	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$133,353</b>	

# VILLAGE OF BISCAYNE PARK

## POLICE FORFEITURE FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$42	\$42
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42</b>	<b>\$42</b>
<b>EXPENDITURES</b>				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$42</b>	<b>\$42</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42</b>	<b>\$42</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>(\$19,937)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>(\$19,895)</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSIT

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$22,800	\$11,400	\$0	(\$11,400)
INTEREST INCOME	\$200	\$100	\$183	\$83
<b>TOTAL REVENUES</b>	<b>\$23,000</b>	<b>\$11,500</b>	<b>\$183</b>	<b>(\$11,317)</b>
<b>EXPENDITURES</b>				
TRANSIT PROJECTS	\$2,500	\$1,250	\$0	\$1,250
<b>TOTAL EXPENDITURES</b>	<b>\$2,500</b>	<b>\$1,250</b>	<b>\$0</b>	<b>\$1,250</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$20,500</b>	<b>\$10,250</b>	<b>\$183</b>	<b>(\$10,067)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$20,500</b>	<b>\$10,250</b>	<b>\$183</b>	<b>(\$10,067)</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$123,316</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$20,500</b>		<b>\$123,499</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSPORTATION

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$51,202	\$0	(\$51,202)
INTEREST INCOME	\$800	\$400	\$733	\$333
<b>TOTAL REVENUES</b>	<b>\$103,205</b>	<b>\$51,602</b>	<b>\$733</b>	<b>(\$50,870)</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$25,000	\$12,500	\$12,131	\$369
STORM DRAIN CLEANING	\$0	\$0	\$975	(\$975)
TRANSPORTATION PROJECTS	\$347,724	\$173,862	\$11,650	\$162,212
<b>TOTAL EXPENDITURES</b>	<b>\$372,724</b>	<b>\$186,362</b>	<b>\$24,756</b>	<b>\$161,606</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>(\$269,519)</b>	<b>(\$134,760)</b>	<b>(\$24,023)</b>	<b>\$110,736</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$269,519)</b>	<b>(\$134,760)</b>	<b>(\$24,023)</b>	<b>\$110,736</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$385,718</b>		<b>\$296,882</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$116,199</b>		<b>\$272,859</b>	

**VILLAGE OF BISCAYNE PARK  
CITT FUNDS**

FY 2016				TRANSIT	TRANSPORTATION	
		RECEIVED		20%	80%	TOTAL
BALANCE	9/30/15		\$	49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/15	\$	9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$	8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$	11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$	8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$	9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$	14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$	9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$	9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$	13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$	9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$	9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES				\$	22,802.20	\$ 91,208.80
BALANCE AT 9/30/16				\$	72,403.30	\$ 428,564.46

FY 2017				TRANSIT	TRANSPORTATION	
				20%	80%	
BALANCE	9/30/16		\$	72,403.30	\$ 428,564.46	\$ 500,967.76
DEPOSIT	10/4/16	\$	11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$	9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$	9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$	11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$	8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$	9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$	14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$	9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$	9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$	13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$	9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$	9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL				\$	25,128.80	\$ 100,515.20
BALANCE AT 9/30/17				\$	97,532.10	\$ 529,079.66

FY 2018				TRANSIT	TRANSPORTATION	
				20%	80%	TOTAL
BALANCE	9/30/17		\$	97,532.10	\$ 529,079.66	\$ 626,611.76
DEPOSIT	10/13/17	\$	12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$	9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$	8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$	11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$	9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$	10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$	15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$	10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$	10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$	14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$	10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$	9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL				\$	26,560.20	\$ 106,240.80
LESS: FPL STREETLIGHTING				\$	-	\$ (24,598.92)
ADD: INTEREST INCOME				\$	656.34	\$ 2,435.57
BALANCE AT 9/31/18				\$	124,748.64	\$ 637,756.03

FY 2019				TRANSIT	TRANSPORTATION	
				20%	80%	TOTAL
BALANCE	9/30/18		\$	124,748.64	\$ 637,756.03	\$ 762,504.67
DEPOSIT	10/4/18	\$	13,335.00	\$ 2,667.00	\$ 10,668.00	\$ 13,335.00
DEPOSIT	11/2/18	\$	9,729.00	\$ 1,945.80	\$ 7,783.20	\$ 9,729.00
DEPOSIT	12/4/18	\$	9,492.00	\$ 1,898.40	\$ 7,593.60	\$ 9,492.00
DEPOSIT	12/21/18	\$	12,885.00	\$ 2,577.00	\$ 10,308.00	\$ 12,885.00
DEPOSIT	2/7/19	\$	9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00
DEPOSIT	3/7/19	\$	10,174.00	\$ 2,034.80	\$ 8,139.20	\$ 10,174.00
DEPOSIT	4/9/19	\$	15,709.00	\$ 3,141.80	\$ 12,567.20	\$ 15,709.00
DEPOSIT	5/24/19	\$	10,048.00	\$ 2,009.60	\$ 8,038.40	\$ 10,048.00
DEPOSIT	6/13/19	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
DEPOSIT	7/31/19	\$	14,709.00	\$ 2,941.80	\$ 11,767.20	\$ 14,709.00
DEPOSIT	8/15/19	\$	10,284.00	\$ 2,056.80	\$ 8,227.20	\$ 10,284.00
DEPOSIT	9/9/19	\$	10,139.00	\$ 2,027.80	\$ 8,111.20	\$ 10,139.00
DEPOSIT	9/24/19	\$	10,028.00	\$ 2,005.60	\$ 8,022.40	\$ 10,028.00
FY 19 TOTAL				\$	29,229.00	\$ 116,916.00
LESS: TRANSFER DUE TO GF						\$ (203,509.64)
ADD: INTEREST INCOME				\$	1,087.96	\$ 4,351.07
LESS: FPL STREETLIGHTING				\$	-	\$ (19,867.00)
BALANCE AT 9/30/19				\$	153,977.64	\$ 531,295.49

FY 2020				TRANSIT	TRANSPORTATION	
				20%	80%	TOTAL
BALANCE	9/30/19		\$	153,977.64	\$ 531,295.49	\$ 685,273.13
DEPOSIT	10/9/19	\$	12,878.00	\$ 2,575.60	\$ 10,302.40	\$ 12,878.00
DEPOSIT	11/19/19	\$	9,533.00	\$ 1,906.60	\$ 7,626.40	\$ 9,533.00
DEPOSIT	12/23/19	\$	12,850.00	\$ 2,570.00	\$ 10,280.00	\$ 12,850.00
DEPOSIT	1/17/20	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
FY 20 TOTAL				\$	9,069.00	\$ 36,276.00
BALANCE AT 9/30/20				\$	163,046.64	\$ 567,571.49

# VILLAGE OF BISCAYNE PARK

## DEBT SERVICE FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>REVENUES:</b>				
MISC INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$0</b>	

# VILLAGE OF BISCAYNE PARK

## CAPITAL PROJECTS FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$58,431</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$58,431</b>	

# **VILLAGE OF BISCAYNE PARK**

## **STATEMENT OF NET POSITION**

### **PROPRIETARY FUND**

MARCH 31, 2021

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$404,471
<b>TOTAL ASSETS</b>	<b><u>\$404,471</u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$0
DUE TO ROAD FUND	<u>\$144,798</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$144,798</u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	<u>\$259,673</u>
<b>TOTAL NET POSITION</b>	<b><u>\$259,673</u></b>



# VILLAGE OF BISCAYNE PARK

## SANITATION FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

#### PROPRETARY FUND

FOR THE PERIOD ENDED MARCH 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$593,750	\$522,651	\$522,651	\$0
MISC INCOME	\$3,410	\$1,705	\$2,295	\$590
<b>TOTAL REVENUES</b>	<b>\$597,160</b>	<b>\$524,355</b>	<b>\$524,946</b>	<b>\$590</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$485,811	\$242,905	\$254,668	(\$11,762)
OTHER CURRENT CHARGES	\$1,000	\$500	\$0	\$500
<b>TOTAL EXPENDITURES</b>	<b>\$486,811</b>	<b>\$243,406</b>	<b>\$254,668</b>	<b>(\$11,262)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>\$110,348</b>	<b>\$280,950</b>	<b>\$270,278</b>	<b>(\$10,672)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	(\$94,256)	(\$47,128)	\$0	\$47,128
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$94,256)</b>	<b>(\$47,128)</b>	<b>\$0</b>	<b>\$47,128</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$16,092</b>	<b>\$233,822</b>	<b>\$270,278</b>	<b>\$36,456</b>
<b>FUND BALANCE-BEGINNING</b>	<b>(\$16,092)</b>		<b>(\$10,605)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$259,673</b>	